# **Lodging Information Rates and Changes**

2005 Annual Summary of Changes

# **Lodging Taxes and Charges**

Lodging businesses may be required to report transient rental income, the special hotel/motel taxes, the convention and trade center taxes, and the tourism promotion area charges. These taxes and charges are reported on:

- page 2, under the Lodging section, if you received the Combined Excise Tax Return, or
- the Lodging Addendum, if you received the Retailing & Other Activities Return.

Businesses providing lodging for less than 30 days must report **transient rental income**. Examples of lodging businesses include hotels, motels, bed and breakfasts, vacation rentals, trailer camps, RV parks, and tent campgrounds. Reporting this income allows cities and counties to receive a distribution from the state portion of the retail sales tax. It is not an additional tax.

**Special hotel/motel taxes** may apply to lodging charges. The local rates vary by location (see column "Special Htl/Mtl" on the following rate chart, pages 2-4). The gross taxable income reported under the special hotel/motel tax section should agree with the gross transient rental income reported for each location.

**Convention and trade center taxes** apply to lodging businesses in King County with 60 or more lodging units. Different rates apply within King County locations (see column "Conv Cntr" on the following rate chart, pages 2-4).

King County and Pierce County lodging businesses collect sales tax at two different combined rates depending on the number of lodging units. For more information and special reporting instructions, see the following special notices on our web site:

- King County Sales and Use Tax Increase Effects on Hotels and Motels http://dor.wa.gov/Docs/Pubs/LocalSalesTax Chng/2001/Kinghm.pdf
- Pierce County Special Hotel/Motel Tax Reporting - http://dor.wa.gov/Docs/Pubs/ LocalSalesTaxChng/2002/PierceCoSpcl HotlMotlTxInc.pdf

The Lodging Rates & Changes table, beginning on page 2, identifies locations imposing lodging taxes, location codes and tax rates.

**Tourism Promotion Area (TPA) charges** may apply to lodging businesses in participating cities or counties. Different zone rates may apply (see column "TPA" on the following rate chart, pages 2-4). For more information about the Tourism Promotion Area charge please see the Lodging Special Notice for your county, available on our web site at http://dor.wa.gov.

**Note:** for 2005 local sales and use tax changes, please see the Local Sales & Use Tax Rates & Changes flyer that was mailed with your return.

# **Special Hotel/Motel Tax Changes**

#### **King County**

Effective July 1, 2005, the City of Des Moines (1709) will begin imposing a special hotel/motel tax of one-percent (0.01). This increase is in addition to all other taxes and charges imposed on lodging in the city. The increase will be used to fund tourism promotion.

Des Moines (1709) 1%

## **Klickitat County**

Effective January 1, 2005, the City of Goldendale will begin imposing a special hotel/motel tax of two-percent (0.02). This increase is in addition to all other taxes and charges imposed on lodging in the city. The increase will be used to fund tourism promotion.

Goldendale (2002) 2%

#### **Wahkiakum County**

Effective April 1, 2005, Wahkiakum County will begin imposing a special hotel/motel tax of two-percent (0.02). This increase is in addition to all other taxes and charges imposed on lodging in the county. The increase will be used to fund tourism promotion.

Unincorporated Areas (3500) 2%

#### **New Tourism Promotion Area Charges**

### Spokane County

Effective February 1, 2005, lodging changes will increase within the Liberty Lake Tourism Promotion Area. Lodging businesses within the TPA that have 40 or more units must collect the lodging charge from persons who purchase lodging. See the special notice mailed separately for details or go to our website at http://dor.wa.gov.

Zone E	3254	\$1.00 per night of stay
Zone F	3255	\$0.50 per night of stay

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715.

Teletype (TTY) users please call 1-800-451-7985.



# WASHINGTON STATE DEPARTMENT OF REVENUE

# **LODGING RATES & CHANGES**

Tax Rates Effective January 1 - December 31, 2005
(Tax rates are updated quarterly. Please access our Geographic Information System (GIS) at http://dor.wa.gov for current rates)
Note: For footnote information, please see the bottom of page 4.

LOCATION				ODGING		LOCATION	yo 4.		L	ODGING	}
County/City	Loc. Code No.	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)	County/City	Loc. Code No.	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)
ADAMS						FRANKLIN (cont.)					
Unincorp. Areas	0100	.076	.02			Unincorp. P.T.B.A.*	1111	.083	.02		
Hatton	0101	.076	.02			Connell	1101	.077	.02		
Lind	0102	.076	.02			Kahlotus	1102	.077	.02		
Othello	0103	.076	.02			Mesa	1103	.077	.02		1.50
Ritzville	0104	.076	.02 .02			Pasco GARFIELD	1104	.083	.02		1.50
Washtucna ASOTIN	0105	.076	.02				1200	.075			
Unincorp. Areas	0200	.072	.02			Unincorp. Areas Pomeroy	1200	.075			
Asotin (City)	0200	.072	.02			GRANT	1201	.075			
Clarkston	0201	.072	.02			Unincorp. Areas	1300	.078	.02		
BENTON	0202	.072	.02			Coulee City	1301	.078	.02		
Unincorp. Areas	0300	.077				Electric City	1302	.078	.02		
Unincorp. P.T.B.A.*	0333	.083				Ephrata	1303	.078	.02		
Benton City	0301	.083				George	1304	.078	.02		
Kennewick	0302	.083	.02		1.50	Grand Coulee	1305	.078	.02		
Prosser	0303	.083	.02			Hartline	1306	.078	.02		
Richland	0304	.083	.02		1.50	Krupp	1307	.078	.02		
West Richland	0305	.083				Mattawa	1308	.078	.02		
CHELAN						Moses Lake	1309	.078	.02		
Unincorp. Areas	0400	.080				Quincy	1310	.078	.02		
Cashmere	0401	.080				Royal City	1311	.078	.02		
Chelan (City)	0402	.080	.03			Soap Lake	1312	.078	.02		
Entiat	0403	.080				Warden	1313	.078	.02		
Leavenworth	0404	.080	.03			Wilson Creek	1315	.078	.02		
Wenatchee	0405	.080	.04			GRAYS HARBOR	4.400				
CLALLAM	0500	000	00			Unincorp. Areas	1400	.083	.03		
Unincorp. Areas	0500	.083	.02			Aberdeen	1401	.083	.03		
Forks	0501	.083	.02			Cosmopolis	1402	.083	.03		
Port Angeles	0502 0503	.083 .083	.02 .02			Elma Hoquiam	1403 1404	.083 .083	.03 .03		
Sequim CLARK	0303	.003	.02			McCleary	1404	.083	.03		
Unincorp. Areas	0600	.074	.02		2.00	Montesano	1405	.083	.03		
Unincorp. P.T.B.A.*	0666	.077	.02		2.00	Oakville	1407	.083	.03		
Battle Ground	0601	.079	.02		2.00	Ocean Shores	1409	.083	.03		
Camas	0602	.077	.02			Westport	1408	.083	.03		
La Center	0603	.079	.02			ISLAND					
Ridgefield	0604	.079	.02			Unincorp. Areas	1500	.083	.02		
Vancouver	0605	.077	.02		2.00	Coupeville	1501	.083	.02		
Washougal	0606	.079	.02			Langley	1502	.083	.02		
Yacolt	0607	.077	.02			Oak Harbor	1503	.083	.02		
COLUMBIA						JEFFERSON					
Unincorp. Areas	0700	.075				Unincorp. Areas	1600	.083	.02		
Dayton	0701	.075	.02			Port Townsend	1601	.083	.02		
Starbuck	0702	.075				KING (Eff. 7/1/05)	(8)	(8)		000	
COWLITZ	0000	070	see pg 4 (7)			Unincorp. Areas**	1700 5000	.088 .086		.028	
Unincorp. Areas	0800	.076	.02/.03			Algona	1701 5001	.088 .086 .088 .086	04	.028	
Castle Rock	0801 0802	.076	.02/.03 .02/.03			Auburn/King Beaux Arts Village	1702 5002 1703 5003	.088 .086 .088 .086	.01	.028 .028	
Kalama Kelso	0802	.076 .077	.02/.03			Bellevue	1703 5003	.088 .086		.026	
Longview	0803	.077	.02/.03			Black Diamond	1705 5005	.084 .082		.03/.036	
Woodland	0805	.076	.02/.03			Bothell/King	1706 5006	.088 .086	.01	.028	
DOUGLAS			.02/.00			Burien	1734 5034	.088 .086	.01	.028	
Unincorp. Areas	0900	.076				Carnation	1707 5007	.084 .082		.028	
Unincorp. P.T.B.A.*	0909	.080				Clyde Hill	1708 5008	.088 .086		.028	
Bridgeport	0901	.076				Covington	1712 5012	.084 .082		.028	
E. Wenatchee	0902	.080	.04			Des Moines	1709 5009	.088 .086	.01	.028	
Mansfield	0903	.076				Duvall	1710 5010	.084 .082		.028	
Rock Island	0904	.080				Enumclaw	1711 5011	.084 .082		.028	
Waterville	0905	.080				Federal Way	1732 5032	.088 .086	.01	.028	
FERRY						Hunts Point	1713 5013	.088 .086		.028	
Unincorp. Areas	1000	.076				lssaquah**	1714 5014	.088 .086	.01	.028	
Republic	1001	.076	.02			Kenmore	1738 5038	.088 .086		.028	
FRANKLIN			_			Kent	1715 5015	.088 .086	.01	.028	
Unincorp. Areas	1100	.077	.02		I	Kirkland	1716 5016	.088   .086	.01	.028	

(PD 11-23-05) - 2 -

Lake Forest Park   177   907   088   086   0.028   Oroxale   2408   0.076   0.02   Medina,   1718   5018   0.88   0.86   0.028   Pateros,   2409   0.76   0.02   Medina,   1718   5018   0.88   0.86   0.028   Pateros,   2409   0.76   0.02   Medina,   1718   5018   0.88   0.88   0.028   Pateros,   2409   0.76   0.02   Milton/King   173   5031   0.88   0.88   0.028   0.028   Toriasket   2411   0.076   0.02   Milton/King   173   5032   0.88   0.88   0.028   0.028   Toriasket   2411   0.076   0.02   Milton/King   1728   5022   0.84   0.82   0.01   0.028   Pateros,   2412   0.076   0.02   Milton/King   1728   5022   0.84   0.88   0.86   0.1   0.028   Pateros,   2410   0.076   0.02   Milton/King   1728   5022   0.88   0.86   0.1   0.028   Pateros,   2500   0.078   0.02   Redmond*   1728   5022   0.88   0.86   0.1   0.028   Navao   2500   0.078   0.02   Redmond*   1728   5022   0.88   0.86   0.1   0.028   Navao   2500   0.078   0.02   Redmond*   1728   5022   0.88   0.86   0.1   0.028   Navao   2500   0.078   0.02   Redmond*   1728   5022   0.88   0.86   0.1   0.028   Reymond   2503   0.076   0.02   South Bend   2504   0.076   0.02   O.076   O.02   O.076	County/City	Loc. Code No.	Combined Sales Tax (	Special Hti/Mtl (2)	Conv Cntr (5)	TPA (3)	County/City	Loc. Code No.	Comb Sales T		Special Htl/Mtl (2)	Conv Cntr (5)	TPA
Maple Valley   1726   2025   2046   498   0.076   0.02	KING (cont.)	(8)	(8)				OKANOGAN (cont.)						
Medina (1716 5016) 688 086 006 0078 Pateros 2409 076 0.02 Miltor/King (173 503) 688 086 008 008 Normania (174 5016) 076 0.02 Normani	Lake Forest Park	1717 5017	.088 .086	;	.028		Omak	2407	.07	'6	.02		
Medina (1716 5016) 688 508 508 508 508 508 508 508 508 508 5	Maple Valley	1720 5020	.084 .082	2	.028		Oroville	2408	.07	76	.02		
Mercer (sland   1719 5019   388		1718 5018	.088 .086	6	.028		Pateros	<b>24</b> 09 <b>.076</b>		.02			
Mathon/King   1731 5031   088   086   08		1719 5019	.088 .086	6	.028		Riverside	<b>2410 .076</b>		76	.02		
Newcastele 1736 5035 0.083 0.085 0.085 0.085 0.085 0.025 North Bend 1722 5021 0.084 0.085 0.025 North Bend 1722 5022 0.084 0.085 0.025 0.026 North Bend 1722 5022 0.084 0.085			.088 .086	5	.028			<b>.076</b>		76	.02		
Normany Park . 722 5021 0e8 1 088 5 085 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.			.088 .086	6	.028				.07	76	.02		
North Barid   1722 5022   084   085   085   086   086   01   0.028   Naveyor   2500   0.078   0.02   0.028   Naveyor   2500   0.078   0.02   0.028   Naveyor   2500   0.078   0.03   0.0	Normandy Park	1721 5021	.088 .080	5	.028			2413	.07	76	.03		
Pacifick(ng   1723 5023   088   088   085   01   0.28   Unincorp. Areas   2500   0.78   0.2	North Bend	1722 5022	.084 .082	.01	.028		PACIFIC						
Redmond* 1724 5924 088 089 071 0.028   Illwaco		1723 5023	.088 .086	.01	.028		Unincorp. Areas	2500	.07	78	.02		
Renton	Redmond**	1724 5024	.088 .086	.01	.028		Ilwaco	2501	.07	78	.02		
Sammenishic	Renton**	1725 5025	.088 .086	.01	.028			2502	.07	78	.03		
Sea-Tac.		1739 5039	.088 .086	5	.028		Raymond	2503	.07	78	.02		
Seattle		1733 5033	.088 .080	.01	.028				.07	78	.02		
Shoreline   1737   5937   084   085   0.28			.088 .080	5	.07		PEND OREILLE						
Skykomish   1727   5027   094   092   098   094   092   01   0.028   006   0.01   0.028   006   0.028   006   0.028   006   0.028   006   0.028   006   0.028   006   0.028   006   0.028   006   0.028   006   0.028   006   0.028   006   0.028   006   0.028   006   0.028   006   0.028   006   0.028   006   0.028   006   0.028   006   0.028   006   0076   0.028   006   0076   0.028   006   0076   0.028   006   0076   0.028   006   0077   0076   0076   0076   0077   0076   0076   0076   0076   0076   0076   0077   0076   0077   0076   0076   0076   0076   0076   0076   0076   0076   0076   0076   0076   0076   0076   0076   0076   0076   0076   0076   0077   0076   0076   0077   0077   0076   0077   00	Shoreline	1737 5037	.088 .086	5	.028			2600	.07	76			
Snoqualme   1728   5029   088   086   010   028   028   026   076   028   029   088   086   010   028   02		1727 5027	.084 .082	2	.028				.07	76			
Tukwila		1728 5028	.084 .082	.01	.028			2602	.07	76			
Woodmille	Tukwila	1729 5029	.088 .086	.01	.028			2603	.07	76			
NITSAP		1735 5035	.088 .086	.01	.028			2604	.07	76			
NITSAP	Yarrow Point	1730 5030	.088 .086	6	.028		Newport	2605	.07	76	.02		
Unincorp, Areas	KITSAP									(8)	see pg 4 (4)		
Brementon   1801   0.966   0.02   Auburn/Pierce   2774   5124   0.98   0.95   0.02   0.05	Unincorp. Areas	1800	.086	.02			Unincorp. Areas**		.082	.082			
Brementon   1801   0.966   0.02   Auburt/Pierce   2774 5124   086   085   0.02   0.05	Bainbridge Island	1804	.086	.02			Unincorp. P.T.B.A.* **	2727 5127	.088	.085	.02/.05		
Port Orchard		1801	.086	.02					.088	.085	.02/.05		
KITTITAS		1802	.086	.02			Bonney Lake	2701 5101	.088	.085	.02/.05		
KITTITAS	Poulsbo	1803	.086	.02			Buckley	2702 5102	.084	.081	.02/.05		
Cle Elum	KITTITAS								.078	.078	.02/.05		
Ellensburg   1902   0.077   0.02   Edgewood   2720   5120   0.088   0.05   0.05   0.05	Unincorp. Areas	1900	.077				DuPont	2704 5104	.088	.085	.02/.05		
Ellensburg   1902   0.077   0.02   Edgewood   2720   5120   0.088   0.05   0.05   0.05	Cle Elum	1901	.077	.01			Eatonville	2705 5105	.078	.078	.02/.05		
Kittlas (City)   1904   0.77   1904   0.77   1904   0.77   1905   0.02   1905   0.077   1905   0.02   1905   0.077   1905   0.02   1905   0.077   1905   0.02   1905   0.076   1905   0.077   0.02   1905   0.076   0.077   0.02   1905   0.076   0.077   0.02   1905   0.076   0.077   0.02   0.076   0.077   0.02   0.076   0.077   0.02   0.077   0.02   0.076   0.077   0.02   0.077   0.077   0.077   0.077   0.077   0.077   0.077	Ellensburg	1902	.077	.02					.088	.085	.02/.05		
South Cle Elum		1903	.077				Fife	2706 5106	.088	.085	.05		
Laikewood   2721   5121   088   085   0.05	Roslyn	1904	.077				Fircrest			.085	.02/.05		
Unincorp, Areas   2000   0.070   0.070   0.070   0.070   0.070   0.070   0.070   0.070   0.070   0.070   0.070   0.070   0.070   0.071   0.02   0.071   0.071   0.071   0.071   0.071   0.070   0.07		1905	.077	.02			Gig Harbor						
Bingen   2001   0.70   0.2   0.716   0.2   0.716   0.2   0.716   0.2   0.716   0.2   0.716   0.2   0.716   0.2   0.716   0.717   0.2   0.717   0.2   0.717   0.2   0.717   0.2   0.717   0.2   0.717   0.2   0.717   0.2   0.717   0.2   0.717   0.2   0.718													
Coldendale (Eff. 11/105)   Coldendale (Eff. 11													
White Salmon   2003   .075													
LEWIS   Unincorp. Areas   2100   .077   .02   Ruston   .2712   5112   .078   .02/.05				.02									
Unincorp. Areas		2003	.075										
Centralia   2101   .079   .02   South Prairie   .2714   5114   .078   .078   .02   .02   .02   .02   .03		0400											
Chehalis													
Morton   2103   .077   .02   Sumner   2716   5116   .088   .085   .02/.05   Mossyrock   2104   .077   .02   Tacoma   .2717   5117   .088   .085   .02/.05   Napavine   .2105   .077   .02   Tacoma   .2717   .0119   .088   .085   .02/.05   Napavine   .2106   .077   .02   Wilkeson   .2718   .078	Ohaballa												
Mossyrock   2104   0.77   0.02   Tacoma   2717   5117   0.88   0.85   0.02   0.02   0.075   0.02   0.076   0.02   0.077   0.02   0.078   0.079   0.02   0.													
Napavine   2105   .077   .02   .02   .071   .02   .02   .071   .02   .077   .02   .02   .077   .02   .02   .077   .02   .02   .077   .02   .02   .077   .02   .02   .077   .02   .02   .077   .02   .02   .077   .02   .02   .077   .02   .02   .077   .02   .02   .077   .02   .02   .077   .02   .02   .077   .02   .02   .077   .02   .02   .077   .02   .02   .077   .02   .02   .077   .02   .077   .02   .02   .076   .02   .													
Pe Ell													
Toledo							•						
Vader         2108         .077         .02         Unincorp. Areas         2800         .077         .02           Winlock         2109         .077         .02         Friday Harbor         2801         .077         .02           LINCOLN         Unincorp. Areas         2200         .076         Unincorp. Areas         2900         .077         .02           Almira         2201         .076         Unincorp. P.T.B.A.*         2929         .079         .02           Creston         2202         .076         Anacortes         2901         .079         .02           Davenport         2203         .076         Burlington         2902         .079         .02           Harrington         2204         .076         Concrete         2903         .079         .02           Odessa         2205         .076         Burlington         2902         .079         .02           Reardan         2206         .076         La Conner         2905         .079         .02           Sprague         2207         .076         Lyman         2906         .079         .02           Wilbur         2208         .076         Mount Vernon         2907         .079								271013110	.070	.070	.02/.03		
Winlock   2109   .077   .02   Friday Harbor   2801   .077   .02     SKAGIT     Unincorp. Areas   2200   .076   Unincorp. Areas   2201   .076   Unincorp. P.T.B.A.*   2929   .079   .02   Ozeston   2202   .076   Unincorp. P.T.B.A.*   2929   .079   .02   Ozeston   2203   .076   Ozeston   2204   .076   Ozeston   2204   .076   Ozeston   2205   .076   Ozeston   2205   .076   Ozeston   2206   .076   Ozeston   2206   .076   Ozeston   2207   .076   Ozeston   2208   .079   .02   Ozeston   2208   .076   .02								2800	07	77	02		
LINCOLN							•						
Unincorp. Areas   2200   .076   Unincorp. Areas   2900   .077   .02		2105	.077	.02				2001	.01	•	.02		
Almira       2201       .076       Unincorp. P.T.B.A.*       2929       .079       .02         Creston       2202       .076       Anacortes       2901       .079       .02         Davenport       2203       .076       Burlington       2902       .079       .02         Harrington       2204       .076       Concrete       2903       .079       .02         Odessa       2205       .076       Hamilton       2904       .079       .02         Reardan       2206       .076       La Conner       2905       .079       .02         Sprague       2207       .076       Lyman       2906       .079       .02         Wilbur       2208       .076       Mount Vernon       2907       .079       .02         Wilbur       2208       .076       Mount Vernon       2907       .079       .02         Wilbur       2808       .076       Sedro Woolley       2908       .079       .02         SKAMANIA       Shelton       2301       .083       .02       SKAMANIA       .076       .02         Unincorp. Areas       3000       .070       .02       .02       .076       .02       Stev		2200	076					2900	07	77	02		
Creston         2202         .076         Anacortes         2901         .079         .02           Davenport         2203         .076         Burlington         2902         .079         .02           Harrington         2204         .076         Concrete         2903         .079         .02           Odessa         2205         .076         Hamilton         2904         .079         .02           Reardan         2206         .076         La Conner         2905         .079         .02           Sprague         2207         .076         Lyman         2906         .079         .02           Wilbur         2208         .076         Mount Vernon         2907         .079         .02           MASON         Sedro Woolley         2908         .079         .02           Unincorp. Areas         2300         .083         .02         SKAMANIA           Shelton         2301         .083         .02         Unincorp. Areas         3000         .070         .02           OKANOGAN         Unincorp. Areas         3001         .075         .02         Stevenson         3002         .070         .02           Brewster         2401	•						•						
Davenport   2203   .076   Burlington   2902   .079   .02     Harrington   2204   .076   Concrete   2903   .079   .02     Odessa   2205   .076   Hamilton   2904   .079   .02     Reardan   2206   .076   La Conner   2905   .079   .02     Sprague   2207   .076   Lyman   2906   .079   .02     Wilbur   2208   .076   Mount Vernon   2907   .079   .02     MASON   Sedro Woolley   2908   .079   .02     Unincorp. Areas   2300   .083   .02   SKAMANIA     Shelton   2301   .083   .02   Unincorp. Areas   3000   .070   .02     Unincorp. Areas   2400   .076   .02   Stevenson   3002   .070   .02     Brewster   2401   .076   .02   SNOHOMISH     Conconully   2402   .076   .02   Unincorp. Areas   3100   .080   .02     Coulee Dam   2403   .076   .02   Unincorp. P.T.B.A.*   3131   .089   .02     Reardan   2405   .076   .02   Bothell/Snohomish   3120   .089   .02     Coulee Dam   2405   .076   .02   Bothell/Snohomish   3120   .089   .02     Coulee Dam   2405   .076   .02   Bothell/Snohomish   3120   .089   .02     Coulee Dam   2405   .076   .02   Bothell/Snohomish   3120   .089   .02     Coulee Dam   2405   .076   .02   Bothell/Snohomish   3120   .089   .02													
Harrington   2204   .076   Concrete   2903   .079   .02     Odessa   2205   .076   Hamilton   2904   .079   .02     Reardan   2206   .076   La Conner   2905   .079   .02     Sprague   2207   .076   Lyman   2906   .079   .02     Wilbur   2208   .076   Mount Vernon   2907   .079   .02     Wason   Sedro Woolley   2908   .079   .02     Unincorp. Areas   2300   .083   .02   SKAMANIA     Shelton   2301   .083   .02   Unincorp. Areas   3000   .070   .02     OKANOGAN   Unincorp. Areas   2400   .076   .02   Stevenson   3002   .070   .02     Brewster   2401   .076   .02   Stevenson   3002   .070   .02     Conconully   2402   .076   .02   Unincorp. Areas*   3100   .080   .02     Coulee Dam   2403   .076   .02   Unincorp. P.T.B.A.***   3131   .089   .02     Elmer City   2404   .076   .02   Bothell/Snohomish   3120   .089   .02													
Odessa         2205         .076         Hamilton         2904         .079         .02           Reardan         2206         .076         La Conner         2905         .079         .02           Sprague         2207         .076         Lyman         2906         .079         .02           Wilbur         2208         .076         Mount Vernon         2907         .079         .02           MASON         Sedro Woolley         2908         .079         .02           Unincorp. Areas         2300         .083         .02         SKAMANIA           Shelton         2301         .083         .02         Unincorp. Areas         3000         .070         .02           OKANOGAN         Unincorp. Areas         3001         .075         .02         .02         Stevenson         3002         .070         .02           Brewster         2401         .076         .02         SNOHOMISH         .02         .02         .070         .02         .02           Coulee Dam         2403         .076         .02         Unincorp. P.T.B.A.**         3131         .089         .02           Elmer City         2404         .076         .02         Arlington <td></td>													
Reardan       2206       .076       La Conner       2905       .079       .02         Sprague       2207       .076       Lyman       2906       .079       .02         Wilbur       2208       .076       Mount Vernon       2907       .079       .02         MASON       Sedro Woolley       2908       .079       .02         Unincorp. Areas       2300       .083       .02       SKAMANIA         Shelton       2301       .083       .02       Unincorp. Areas       3000       .070       .02         OKANOGAN       North Bonneville       3001       .075       .02         Unincorp. Areas       2400       .076       .02       Stevenson       3002       .070       .02         Brewster       2401       .076       .02       Unincorp. Areas**       3100       .080       .02         Coulee Dam       2403       .076       .02       Unincorp. P.T.B.A.***       3131       .089       .02         Elmer City       2404       .076       .02       Arlington       3101       .085       .02         Nespelem       2405       .076       .02       Bothell/Snohomish       3120       .089       .0													
Sprague       2207       .076       Lyman       2906       .079       .02         Wilbur       2208       .076       Mount Vernon       2907       .079       .02         MASON       Sedro Woolley       2908       .079       .02         Unincorp. Areas       2300       .083       .02       SKAMANIA         Shelton       2301       .083       .02       Unincorp. Areas       3000       .070       .02         OKANOGAN       North Bonneville       3001       .075       .02         Unincorp. Areas       2400       .076       .02       Stevenson       3002       .070       .02         Brewster       2401       .076       .02       Unincorp. Areas**       3100       .080       .02         Coulee Dam       2403       .076       .02       Unincorp. P.T.B.A.***       3131       .089       .02         Elmer City       2404       .076       .02       Arlington       3101       .085       .02         Nespelem       2405       .076       .02       Bothell/Snohomish       3120       .089       .02													
Wilbur         2208         .076         Mount Vernon         2907         .079         .02           MASON         Unincorp. Areas         2300         .083         .02         SKAMANIA         SKAMANIA         SKAMANIA         .02           OKANOGAN         Unincorp. Areas         3000         .070         .02         .02           Unincorp. Areas         2400         .076         .02         Stevenson         3002         .070         .02           Brewster         2401         .076         .02         SNOHOMISH         .02         SNOHOMISH           Conconully         2402         .076         .02         Unincorp. Areas**         3100         .080         .02           Coulee Dam         2403         .076         .02         Unincorp. P.T.B.A.***         3131         .089         .02           Elmer City         2404         .076         .02         Arlington         3101         .085         .02           Nespelem         2405         .076         .02         Bothell/Snohomish         3120         .089         .02													
MASON         Sedro Woolley         2908         .079         .02           Unincorp. Areas         2300         .083         .02         SKAMANIA         .070         .02           Shelton         2301         .083         .02         Unincorp. Areas         3000         .070         .02           OKANOGAN         .076         .02         Stevenson         3002         .070         .02           Unincorp. Areas         2401         .076         .02         SNOHOMISH         .02         .070         .02           Conconully         2402         .076         .02         Unincorp. Areas**         3100         .080         .02           Coulee Dam         2403         .076         .02         Unincorp. P.T.B.A.***         3131         .089         .02           Elmer City         2404         .076         .02         Arlington         3101         .085         .02           Nespelem         2405         .076         .02         Bothell/Snohomish         3120         .089         .02													
Unincorp. Areas 2300 .083 .02 SKAMANIA Shelton 2301 .083 .02 Unincorp. Areas 3000 .070 .02  OKANOGAN Unincorp. Areas 2400 .076 .02 Stevenson 3002 .070 .02  Brewster 2401 .076 .02 SNOHOMISH Conconully 2402 .076 .02 Unincorp. Areas** 3100 .080 .02  Coulee Dam 2403 .076 .02 Unincorp. P.T.B.A.*** 3131 .089 .02  Elmer City 2404 .076 .02 Bothell/Snohomish 3120 .089 .02													
Shelton         2301         .083         .02         Unincorp. Areas         3000         .070         .02           OKANOGAN         Unincorp. Areas         2400         .076         .02         Stevenson         3002         .070         .02           Brewster         2401         .076         .02         SNOHOMISH         .02         SNOHOMISH         .02           Conconully         2402         .076         .02         Unincorp. Areas**         3100         .080         .02           Coulee Dam         2403         .076         .02         Unincorp. P.T.B.A.***         3131         .089         .02           Elmer City         2404         .076         .02         Arlington         3101         .085         .02           Nespelem         2405         .076         .02         Bothell/Snohomish         3120         .089         .02		2300	.083	.02									
OKANOGAN         North Bonneville         3001         .075         .02           Unincorp. Areas         2400         .076         .02         Stevenson         3002         .070         .02           Brewster         2401         .076         .02         SNOHOMISH         .080         .02           Conconully         2402         .076         .02         Unincorp. Areas**         3100         .080         .02           Coulee Dam         2403         .076         .02         Unincorp. P.T.B.A.***         3131         .089         .02           Elmer City         2404         .076         .02         Arlington         3101         .085         .02           Nespelem         2405         .076         .02         Bothell/Snohomish         3120         .089         .02	<u>-</u>							3000	.07	70	.02		
Unincorp. Areas       2400       .076       .02       Stevenson       3002       .070       .02         Brewster       2401       .076       .02       SNOHOMISH       .02       .080       .02         Conconully       2402       .076       .02       Unincorp. Areas**       3100       .080       .02         Coulee Dam       2403       .076       .02       Unincorp. P.T.B.A.***       3131       .089       .02         Elmer City       2404       .076       .02       Arlington       3101       .085       .02         Nespelem       2405       .076       .02       Bothell/Snohomish       3120       .089       .02	OKANOGAN												
Brewster     2401     .076     .02     SNOHOMISH       Conconully     2402     .076     .02     Unincorp. Areas**     3100     .080     .02       Coulee Dam     2403     .076     .02     Unincorp. P.T.B.A.***     3131     .089     .02       Elmer City     2404     .076     .02     Arlington     3101     .085     .02       Nespelem     2405     .076     .02     Bothell/Snohomish     3120     .089     .02		2400	.076	.02			_						
Conconully     2402     .076     .02     Unincorp. Areas**     3100     .080     .02       Coulee Dam.     2403     .076     .02     Unincorp. P.T.B.A.***     3131     .089     .02       Elmer City.     2404     .076     .02     Arlington													
Coulee Dam.       2403       .076       .02       Unincorp. P.T.B.A.****       3131       .089       .02         Elmer City.       2404       .076       .02       Arlington		2402	.076					3100	.08	30	.02		
Elmer City       2404       .076       .02       Arlington       3101       .085       .02         Nespelem       2405       .076       .02       Bothell/Snohomish       3120       .089       .02	Coulee Dam	2403	.076	.02				3131	.08	39	.02		
Nespelem 2405 .076 .02 Bothell/Snohomish 3120 .089 .02		2404	.076				Arlington	3101	.08	35			
Okanogan (City) 2406 .076 .02 Brier 3102 .089 .02	Nespelem												
	Okanogan (City)	2406	.076	.02			Brier	3102	.08	39	.02		I

LOCATION			ı	LODGING	3
County/City SNOHOMISH (cont.)	Loc. Code No.	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)
Darrington (cont.)	3103	.085	.02		
Edmonds	3104	.089	.02		
Everett	3105	.086	.02		
Gold Bar	3106	.085	.02		
Granite Falls	3107	.085	.02		
Index	3108	.085	.02		
Lake Stevens Lynnwood	3109 3110	.085 .089	.02 .02		
Marysville	3111	.085	.02		
Mill Creek	3119	.089	.02		
Monroe	3112	.085	.02		
Mountlake Terrace	3113	.089	.02		
Mukilteo	3114	.089	.02		
Snohomish (City)	3115	.085	.02		
Stanwood	3116	.085	.02		
Sultan	3117	.085	.02		
Woodway SPOKANE	3118	.089	.02 40 or more	•	
Unincorp. Areas	3200	.079	rooms/space	98	
Unincorp. P.T.B.A.*	3232	.085	.02		
Airway Heights	3201	.085	.019/.039	ee note	
Cheney	3202	.085	.02	( below)	
Deer Park	3203	.079	.02		
Fairfield	3204	.079	.02		
Latah	3205	.079	.02		
Liberty Lake	3212	.085	.02		
Medical Lake	3206	.085	.02		
Millwood Rockford	3207 3208	.085 .079	.02 .02		
Spangle	3209	.079	.02		
Spokane (City)	3210	.085	.02		
Spokane Valley	3213	.085	.02		
Waverly	3211	.079	.02		
Zone A	3250				1.50
Zone B	3251				1.25
Zone C	3252				1.00
Zone D	3253				.50
Zone F (Eff. 2/1/05) Zone F (Eff. 2/1/05)	3254 3255				1.00
STEVENS	3233				.50
Unincorp. Areas	3300	.076			
Chewelah	3301	.076	.01		
Colville	3302	.076	.015		
Kettle Falls	3303	.076			
Marcus	3304	.076			
Northport	3305	.076	.02		
Springdale	3306	.076			
THURSTON Unincorp. Areas	3400	.078			
Unincorp. P.T.B.A.*	3434	.076			
Bucoda	3401	.078			
Lacey	3402	.084	.02		
Olympia	3403	.084	.02		
Rainier	3404	.078			
Tenino	3405	.078			
Tumwater	3406	.084	.02		
Yelm	3407	.084			
WAHKIAKUM	(Eff. 4/1/05)	075	02		
Unincorp. Areas Cathlamet	3500 3501	. <mark>075</mark> .075	.02 .02		
WALLA WALLA	JJU 1	.013	.02		
Unincorp. Areas	3600	.080	.02		
Unincorp. P.T.B.A.*	3636	.083	.02		
College Place	3601	.083	.02		
Prescott	3602	.080	.02		
Waitsburg	3603	.080	.02		
Walla Walla (City)	3604	.083	.02		
WHATCOM	2700	077			
Unincorp. Areas Unincorp. P.T.B.A.*	3700 3737	.077 .083			
Omnoorp. F. I.D.A	5131	.003			

LOCATION	LODGING
I CICATION	1 ( )1 )( -11)( -

County/City         Loc. Code No.         Combined Sales Tax (1)         Special Ht/Mtl (2)         Conv (nt) (5)           WHATCOM (cont.)         Bellingham.         3701         .083         .02         .083         .00         .02         .03	LOCATION			L	ODGING	3
Bellingham 3701 0.83 0.02 Blaine 3702 0.83 0.02 Everson 3703 0.83 Ferndale 3704 0.83 0.02 Lynden 3705 0.83 Nooksack 3706 0.83 Sumas 3707 0.83 WHITMAN Unincorp. Areas 3800 0.76 Colton 3803 0.76 Endicott 3804 0.76 Farmington 3805 0.76 Carfield 3806 0.76 La Crosse 3807 0.76 Carfield 3808 0.76 Malden 3809 0.76 Malden 3809 0.76 Oakesdale 3811 0.76 Palouse 3811 0.76 Palouse 3811 0.76 Palouse 3814 0.76 Tekoa 3815 0.76 Uniontown 3816 0.76 Uniontown 3816 0.76 Tanger 3902 0.79 Grandview 3901 0.79 Grandview 3901 0.79 Grandview 3901 0.79 Grandview 3901 0.79 Mabton 3904 0.79 Mabton 3904 0.79 Mabton 3904 0.79 Naches 3906 0.79 Sunnyside 3908 0.79 Sunnyside 3908 0.79 Toppenish 3910 0.79 Toppenish 3910 0.79 Toppenish 3910 0.79 Tyakima (City) 3913 0.82 Zillah 3914 0.79 Zone A 3950 Zone B 3951	County/City			Special Htl/Mtl (2)		TPA (3)
Blaine 3702 .083 .02  Everson 3703 .083 Ferndale 3704 .083 .02  Lynden 3705 .083  Nooksack 3706 .083  Sumas 3707 .083  WHITMAN Unincorp. Areas 3800 .076 Albion 3801 .076 Colfax 3802 .076 Colton 3803 .076 Endicott 3804 .076 Farmington 3805 .076 Garfield 3806 .076 La Crosse 3807 .076 La Crosse 3807 .076 Calsed 3808 .076 Malden 3809 .076 Oakesdale 3810 .076 Palouse 3811 .076 Palouse 3811 .076 St. John 3814 .076 St. John 3814 .076 Tekoa 3815 .076 Unincorp. Areas 3900 .079 Grandview 3901 .079 Granger 3902 .079 Harrah 3903 .079 Mabton 3904 .079 Mabton 3904 .079 Mabton 3904 .079 Mabton 3908 .079 Selah 3907 .079 Sunnyside 3908 .079 Sunnyside 3908 .079 Toppenish 3910 .079 Toppenish 3910 .079 Toppenish 3910 .079 Tyakima (City) 3913 .082 Zone B 3950 Lone 1.50 Zone B .3950 Lone 1.50 Local Sun	WHATCOM (cont.)					
Everson 3703 .083 Ferndale 3704 .083 .02 Lynden 3705 .083 Nooksack 3706 .083 Nooksack 3707 .083 WHITMAN Unincorp. Areas 3800 .076 Albion 3801 .076 Colfax 3802 .076 Colton 3803 .076 Endicott 3804 .076 Farmington 3805 .076 Garfield 3806 .076 La Crosse 3807 .076 Lamont 3808 .076 Malden 3809 .076 Oakesdale 3810 .076 Palouse 3811 .076 Palouse 3811 .076 Palouse 3811 .076 Pullman 3812 .076 St. John 3814 .076 Tekoa 3815 .076 Uniontown 3816 .076 YAKIMA Unincorp. Areas 3900 .079 Grandview 3901 .079 Grandview 3901 .079 Grandview 3901 .079 Mabton 3904 .079 Moxee City 3905 .079 Naches 3906 .079 Selah 3907 .079 Sunnyside 3908 .079 Sunnyside 3908 .079 Tieton 3909 .079 Tieton 3909 .079 Tieton 3909 .079 Toppenish 3910 .079 Vakima (City) 3913 .082 Zone A 3950 Zone A 3950 Zone B .3951	Bellingham	3701	.083	.02		
Ferndale 3704 .083 .02 Lynden 3705 .083 Nooksack 3706 .083 Sumas 3707 .083 WHITMAN Unincorp. Areas 3800 .076 Albion 3801 .076 Colfax 3802 .076 Colfon 3803 .076 Endicott 3804 .076 Garfield 3806 .076 La Crosse 3807 .076 Lamont 3808 .076 Calmont 3809 .076 Calmont 3809 .076 Casse 3810 .076 Palouse 3811 .076 Palouse 3811 .076 Palouse 3811 .076 Pullman 3812 .076 St. John 3814 .076 Tekoa 3815 .076 Uniontown 3816 .076 YAKIMA Unincorp. Areas 3900 .079 Grandview 3901 .079 Grandview 3901 .079 Grandview 3901 .079 Mabton 3904 .079 Moxee City 3905 .079 Naches 3906 .079 Selah 3907 .079 Sunnyside 3908 .079 Sunnyside 3908 .079 Tieton 3909 .079 Toppenish 3910 .079 Toppenish 3910 .079 Toppenish 3910 .079 Yakima (City) 3913 .082 Zone B .3950 Lone A 3950 Zone B .3950 Lone S .75	Blaine	3702	.083	.02		
Lynden 3705 .083 Nooksack 3706 .083 Sumas 3707 .083 WHITMAN Unincorp. Areas 3800 .076 Albion 3801 .076 Colfax 3802 .076 Colton 3803 .076 Endicott 3804 .076 Farmington 3805 .076 Garfield 3806 .076 La Crosse 3807 .076 Lamont 3808 .076 Malden 3809 .076 Oakesdale 3810 .076 Palouse 3811 .076 Palouse 3811 .076 Pullman 3812 .076 Tekoa 3813 .076 St. John 3814 .076 Tekoa 3815 .076 Uninortown 3816 .076 YAKIMA Unincorp. Areas 3900 .079 Granger 3902 .079 Harrah 3903 .079 Mabton 3904 .079 Moxee City 3905 .079 Naches 3906 .079 Selah 3907 .079 Sunnyside 3908 .079 Sunnyside 3908 .079 Tieton 3909 .079 Tieton 3909 .079 Tieton 3901 .079 Union Gap 3911 .079 Yakima (City) 3913 .082 .03 Zillah 3914 .079 Zone A 3950 Zone B 3951	Everson	3703	.083			
Nooksack 3706 .083 Sumas 3707 .083 WHITMAN Unincorp. Areas 3800 .076 Albion 3801 .076 Colfax 3802 .076 Colton 3803 .076 Endicott 3804 .076 Farmington 3805 .076 Garfield 3806 .076 La Crosse 3807 .076 Lamont 3808 .076 Malden 3809 .076 Oakesdale 3810 .076 Palouse 3811 .076 Palouse 3811 .076 Pullman 3812 .076 St. John 3814 .076 Tekoa 3815 .076 Uninotown 3816 .076 YAKIMA Unincorp. Areas 3900 .079 Grandview 3901 .079 Grandview 3901 .079 Grandview 3904 .079 Mabton 3904 .079 Moxee City 3905 .079 Naches 3906 .079 Selah 3907 .079 Sunnyside 3908 .079 Sunnyside 3908 .079 Tieton 3901 .079 Union Gap 3911 .079 Yakima (City) 3913 .082 Zone B 3951  Zone A 3950  Zone B 3951  Into Total Control 1000 Total City .079 Tieton .099 Toppenish .099 Toppenish .099 Tieton .090 Tieton .099 Toppenish .099 Tieton .099 Toppenish .099 Tieton .099 Toppenish .099 Tieton .099 Tieton .099 Tieton .099 Tieton .090 Tieto	Ferndale	3704		.02		
Sumas   3707   .083	•					
WHITMAN         Unincorp. Areas         3800         .076           Albion         3801         .076           Colfax         3802         .076           Colton         3803         .076           Endicott         3804         .076           Farmington         3805         .076           Garfield         3806         .076           La Crosse         3807         .076           Lamont         3808         .076           Malden         3809         .076           Cakesdale         3810         .076           Palouse         3811         .076           Palouse         3811         .076           Palouse         3811         .076           Pullman         3812         .076           St. John         3814         .076           Tekoa         3815         .076           Uniontown         3816         .076           YAKIMA         Unincorp. Areas         3900         .079           Grandyiew         3901         .079           Harrah         3903         .079           Mabton         3904         .079           Mace City						
Unincorp. Areas 3800 .076 Albion 3801 .076 Colfax 3802 .076 Colton 3803 .076 Endicott 3804 .076 Farmington 3805 .076 Garfield 3806 .076 La Crosse 3807 .076 Unincorp. Areas 3809 .076 Oakesdale 3811 .076 Pallman 3812 .076 Pallman 3812 .076 St. John 3814 .076 Unincorp. Areas 3900 .079 Granger 3902 .079 Harrah 3903 .079 Mabton 3904 .079 Mabton 3904 .079 Moxee City 3905 .079 Naches 3906 .079 Selah 3907 .079 Sunnyside 3908 .079 Toppenish 3910 .079 Toppenish 3911 .079 Yakima (City) 3913 .082 Zone B 3951  Lorf6 L		3707	.083			
Albion 3801 .076 Colfax 3802 .076 Colton 3803 .076 Endicott .3804 .076 Farmington 3805 .076 Garfield .3806 .076 La Crosse .3807 .076 Lamont .3808 .076 Malden .3809 .076 Oakesdale .3810 .076 Palouse .3811 .076 Pullman .3812 .076 St. John .3814 .076 Tekoa .3815 .076 Uninotown .3816 .079 Grandview .3901 .079 Granger .3902 .079 Harrah .3903 .079 Mabton .3904 .079 Moxee City .3905 .079 Selah .3907 .079 Sunnyside .3908 .079 Toppenish .3910 .079 Toppenish .3910 .079 Toppenish .3910 .079 Yakima (City) .3913 .082 Zone B .3951 .076  Lamont .3804 .076 Lorio .3808 .079 Lorio .3808 .079 Lorio .3808 .079 Lorio .3908 .079 Lorio .3911 .079 Lorio .3950 .03 Lorio .375						
Colfax         3802         .076           Colton         3803         .076           Endicott         3804         .076           Farmington         3805         .076           Garfield         3806         .076           La Crosse         3807         .076           Lamont         3808         .076           Malden         3809         .076           Oakesdale         3810         .076           Palouse         3811         .076           Palouse         3811         .076           Pullman         3812         .076           Rosalia         3813         .076           St. John         3814         .076           Tekoa         3815         .076           Uninotrown         3816         .076           YAKIMA         Vinicorp. Areas         3900         .079           Grander         3902         .079           Harrah         3903         .079           Mabton         3904         .079           Moxee City         3905         .079           Naches         3906         .079           Selah         3907         .07	•					
Colton         3803         .076           Endicott         3804         .076           Farmington         3805         .076           Garfield         3806         .076           La Crosse         3807         .076           Lamont         3808         .076           Malden         3809         .076           Oakesdale         3810         .076           Palouse         3811         .076           Palouse         3811         .076           Pullman         3812         .076           St. John         3814         .076           St. John         3814         .076           Tekoa         3815         .076           Unincorp. Areas         3900         .079           Grandview         3901         .079           Granger         3902         .079           Harrah         3903         .079           Mabton         3904         .079           Maches         3906         .079           Selah         3907         .079           Sunnyside         3908         .079           Selah         3910         .079						
Endicott 3804 .076 Farmington 3805 .076 Garfield 3806 .076 La Crosse .3807 .076 Lamont 3808 .076 Malden 3809 .076 Oakesdale .3810 .076 Palouse .3811 .076 Palouse .3811 .076 Pullman .3812 .076 St. John .3814 .076 Tekoa .3815 .076 Uniontown .3816 .076 Farmy .3900 .079 Grandview .3901 .079 Granger .3902 .079 Harrah .3903 .079 Mabton .3904 .079 Moxee City .3905 .079 Naches .3906 .079 Selah .3907 .079 Sunnyside .3908 .079 Toppenish .3910 .079 Toppenish .3910 .079 Yakima (City) .3913 .082 Zillah .3914 .079 Zone B .3951  Zone A .3950 Zone B .3951						
Farmington 3805						
Garfield 3806 .076 La Crosse 3807 .076 Lamont 3808 .076 Malden 3809 .076 Oakesdale 3810 .076 Palouse 3811 .076 Pullman 3812 .076 St. John 3814 .076 Tekoa 3815 .076 Uniontown 3816 .076 YAKIMA Unincorp. Areas 3900 .079 Granger 3902 .079 Harrah 3903 .079 Mabton 3904 .079 Moxee City 3905 .079 Naches 3906 .079 Selah 3907 .079 Sunnyside 3908 .079 Toppenish 3910 .079 Toppenish 3910 .079 Yakima (City) 3913 .082 Zillah 3914 Zone A 3950 Zone B 3951  Top6						
La Crosse 3807 .076 Lamont 3808 .076 Malden 3809 .076 Oakesdale 3810 .076 Palouse 3811 .076 Pullman 3812 .076 St. John 3814 .076 Tekoa 3815 .076 Uniontown 3816 .076 Grandview 3901 .079 Granger 3902 .079 Harrah 3903 .079 Mabton 3904 .079 Moxee City 3905 .079 Naches 3906 .079 Selah 3907 .079 Sunnyside 3908 .079 Toppenish 3910 .079 Toppenish 3910 .079 Yakima (City) 3913 .082 Zillah 3914 Zone A 3950 Zone B 3951  Nore City 0.02  Tope Oac A 2000 Tope Oac A 2000 Tope Oac A 2000 Tieton 3914 .079 Tope Oac A 3950 Zone B 3951  Tope Oac A 3950 Zone B 3951  Tope Oac A 3950 Tope Oa	•					
Lamont       3808       .076         Malden       3809       .076         Oakesdale       3810       .076         Palouse       3811       .076         Pullman       3812       .076         Rosalia       3813       .076         St. John       3814       .076         Tekoa       3815       .076         Uniontown       3816       .076         YAKIMA       .079       .079         Grandview       3901       .079         Granger       3902       .079         Harrah       3903       .079         Mabton       3904       .079         Moxee City       3905       .079         Naches       3906       .079         Selah       3907       .079         Sunnyside       3908       .079         Toppenish       3910       .079         Union Gap       3911       .079         Yakima (City)       3913       .082         Zillah       3914       .079         Yakima (City)       3913       .082         Zone A       3950       1.50         Zone B       3951						
Malden       3809       .076         Oakesdale       3810       .076         Palouse       3811       .076         Pullman       3812       .076       .02         Rosalia       3813       .076       .076         St. John       3814       .076       .076         Tekoa       3815       .076       .076         Uniontown       3816       .076       .076         YAKIMA       .079       .079       .079         Grandview       3901       .079       .079         Grandview       3901       .079       .079         Harrah       3903       .079       .079         Mabton       3904       .079       .079         Maches       3906       .079       .079         Naches       3906       .079       .02         Selah       3907       .079       .02         Tieton       3909       .079       .02         Union Gap       3911       .079       .02         Wapato       3912       .079       .02         Yakima (City)       3913       .082       .03         Zillah       3950						
Oakesdale       3810       .076         Palouse       3811       .076         Pullman       3812       .076         Rosalia       3813       .076         St. John       3814       .076         Tekoa       3815       .076         Uniontown       3816       .076         YAKIMA       .079       .079         Unincorp. Areas       3900       .079         Grandview       3901       .079         Granger       3902       .079         Harrah       3903       .079         Moxee City       3905       .079         Naches       3906       .079         Selah       3907       .079         Sunnyside       3908       .079         Tieton       3909       .079         Toppenish       3910       .079         Union Gap       3911       .079         Yakima (City)       3913       .082         Zillah       3914       .079         Zone A       3950       1.50         Zone B       3951       1.50						
Palouse       3811       .076         Pullman       3812       .076         Rosalia       3813       .076         St. John       3814       .076         Tekoa       3815       .076         Uniontown       3816       .076         YAKIMA       .079       .079         Unincorp. Areas       3900       .079         Grandview       3901       .079         Granger       3902       .079         Harrah       3903       .079         Moxee City       3905       .079         Naches       3906       .079         Selah       3907       .079         Sunnyside       3908       .079         Tieton       3909       .079         Toppenish       3910       .079         Union Gap       3911       .079         Yakima (City)       3913       .082         Zillah       3914       .079         Zone A       3950       1.50         Zone B       3951       .75						
Pullman       3812       .076       .02         Rosalia       3813       .076       .076         St. John       3814       .076       .076         Tekoa       3815       .076       .076         Uniontown       3816       .076       .079         YAKIMA       .079       .079       .079         Unincorp. Areas       3900       .079       .079         Grandview       3901       .079       .079         Harrah       3903       .079       .079         Mabton       3904       .079       .079         Naches       3906       .079       .02         Selah       3907       .079       .02         Sunnyside       3908       .079       .02         Tieton       3909       .079       .02         Union Gap       3911       .079       .02         Wapato       3912       .079       .02         Yakima (City)       3913       .082       .03         Zillah       3914       .079       .03         Zone A       3950       .079       .02         Loso       .079       .03       .03 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
Rosalia       3813       .076         St. John       3814       .076         Tekoa       3815       .076         Uniontown       3816       .076         YAKIMA       .079       .079         Unincorp. Areas       3900       .079         Grandview       3901       .079         Granger       3902       .079         Harrah       3903       .079         Moxee City       3905       .079         Naches       3906       .079         Selah       3907       .079         Sunnyside       3908       .079         Tieton       3909       .079         Toppenish       3910       .079         Union Gap       3911       .079         Yakima (City)       3913       .082         Zillah       3914       .079         Zone A       3950       1.50         Zone B       3951       .75				02		
St. John       3814       .076         Tekoa       3815       .076         Uniontown       3816       .076         YAKIMA       .079         Unincorp. Areas       3900       .079         Grandview       3901       .079         Granger       3902       .079         Harrah       3903       .079         Mabton       3904       .079         Moxee City       3905       .079         Naches       3906       .079         Selah       3907       .079         Sunnyside       3908       .079         Tieton       3909       .079         Toppenish       3910       .079         Union Gap       3911       .079         Yakima (City)       3913       .082         Zillah       3914       .079         Zone A       3950       1.50         Zone B       3951       .75				.02		
Tekoa       3815       .076         Uniontown       3816       .076         YAKIMA       .079         Unincorp. Areas       3900       .079         Grandview       3901       .079         Granger       3902       .079         Harrah       3903       .079         Mabton       3904       .079         Moxee City       3905       .079         Naches       3906       .079         Selah       3907       .079         Sunnyside       3908       .079         Tieton       3909       .079         Toppenish       3910       .079         Union Gap       3911       .079         Yakima (City)       3913       .082         Zillah       3914       .079         Zone A       3950       1.50         Zone B       3951       .75						
Uniontown       3816       .076         YAKIMA       Unincorp. Areas       3900       .079         Grandview       3901       .079         Granger       3902       .079         Harrah       3903       .079         Mabton       3904       .079         Moxee City       3905       .079         Naches       3906       .079         Selah       3907       .079         Sunnyside       3908       .079         Tieton       3909       .079         Toppenish       3910       .079         Union Gap       3911       .079         Yakima (City)       3913       .082         Zillah       3914       .079         Zone A       3950       1.50         Zone B       3951       .75						
YAKIMA           Unincorp. Areas         3900         .079           Grandview         3901         .079           Granger         3902         .079           Harrah         3903         .079           Mabton         3904         .079           Moxee City         3905         .079           Naches         3906         .079           Selah         3907         .079           Sunnyside         3908         .079           Tieton         3909         .079           Toppenish         3910         .079           Union Gap         3911         .079           Yakima (City)         3913         .082           Zillah         3914         .079           Zone A         3950         1.50           Zone B         3951         .75						
Unincorp. Areas       3900       .079         Grandview       3901       .079         Granger       3902       .079         Harrah       3903       .079         Mabton       3904       .079         Moxee City       3905       .079         Naches       3906       .079         Selah       3907       .079         Sunnyside       3908       .079         Tieton       3909       .079         Toppenish       3910       .079         Union Gap       3911       .079         Vapato       3912       .079         Yakima (City)       3913       .082         Zillah       3914       .079         Zone A       3950       1.50         Zone B       3951       .75		0010	.070			
Grandview       3901       .079         Granger       3902       .079         Harrah       3903       .079         Mabton       3904       .079         Moxee City       3905       .079         Naches       3906       .079         Selah       3907       .079         Sunnyside       3908       .079         Tieton       3909       .079         Toppenish       3910       .079         Union Gap       3911       .079         Vapato       3912       .079         Yakima (City)       3913       .082         Zillah       3914       .079         Zone A       3950       1.50         Zone B       3951       .75		3900	.079			
Granger       3902       .079         Harrah       3903       .079         Mabton       3904       .079         Moxee City       3905       .079         Naches       3906       .079         Selah       3907       .079         Sunnyside       3908       .079         Tieton       3909       .079         Toppenish       3910       .079         Union Gap       3911       .079         Vapato       3912       .079         Yakima (City)       3913       .082         Zillah       3914       .079         Zone A       3950       1.50         Zone B       3951       .75	•					
Harrah       3903       .079         Mabton       3904       .079         Moxee City       3905       .079         Naches       3906       .079         Selah       3907       .079         Sunnyside       3908       .079         Tieton       3909       .079         Toppenish       3910       .079         Union Gap       3911       .079         Vapato       3912       .079         Yakima (City)       3913       .082         Zillah       3914       .079         Zone A       3950       1.50         Zone B       3951       .75						
Mabton       3904       .079         Moxee City       3905       .079         Naches       3906       .079         Selah       3907       .079         Sunnyside       3908       .079         Tieton       3909       .079         Toppenish       3910       .079         Union Gap       3911       .079         Wapato       3912       .079         Yakima (City)       3913       .082         Zillah       3914       .079         Zone A       3950       1.50         Zone B       3951       .75	•		.079			
Moxee City     3905     .079       Naches     3906     .079       Selah     3907     .079       Sunnyside     3908     .079       Tieton     3909     .079       Toppenish     3910     .079       Union Gap     3911     .079       Wapato     3912     .079       Yakima (City)     3913     .082       Zillah     3914     .079       Zone A     3950     1.50       Zone B     3951     .75			.079			
Selah     3907     .079       Sunnyside     3908     .079       Tieton     3909     .079       Toppenish     3910     .079       Union Gap     3911     .079       Wapato     3912     .079       Yakima (City)     3913     .082       Zillah     3914     .079       Zone A     3950     1.50       Zone B     3951     .75		3905	.079			
Selah     3907     .079       Sunnyside     3908     .079       Tieton     3909     .079       Toppenish     3910     .079       Union Gap     3911     .079       Wapato     3912     .079       Yakima (City)     3913     .082       Zillah     3914     .079       Zone A     3950     1.50       Zone B     3951     .75	Naches	3906	.079			
Tieton     3909     .079       Toppenish     3910     .079       Union Gap     3911     .079       Wapato     3912     .079       Yakima (City)     3913     .082       Zillah     3914     .079       Zone A     3950     1.50       Zone B     3951     .75		3907	.079			
Toppenish     3910     .079     .02       Union Gap     3911     .079     .02       Wapato     3912     .079       Yakima (City)     3913     .082     .03       Zillah     3914     .079       Zone A     3950     1.50       Zone B     3951     .75	Sunnyside	3908	.079	.02		
Union Gap       3911       .079       .02         Wapato       3912       .079         Yakima (City)       3913       .082       .03         Zillah       3914       .079         Zone A       3950       1.50         Zone B       3951       .75	Tieton	3909	.079			
Wapato       3912       .079         Yakima (City)       3913       .082         Zillah       3914       .079         Zone A       3950       1.50         Zone B       3951       .75	Toppenish	3910	.079	.02		
Yakima (City)       3913       .082       .03         Zillah       3914       .079         Zone A       3950       1.50         Zone B       3951       .75	Union Gap	3911	.079	.02		
Zillah     3914       Zone A     3950       Zone B     3951       1.50       .75	Wapato	3912	.079			
Zone A       3950         Zone B       3951         1.50         .75	Yakima (City)	3913	.082	.03		
Zone B	Zillah	3914	.079			
20.10 2	Zone A	3950				1.50
Zone C		3951				.75
	Zone C	3952				.50

#### **FOOTNOTES:**

- Combined sales tax is a total of local and state sales tax including the 6.5% state rate, the local rate and Regional Transit Authority (RTA) rate. \*\* Indicates area is partially included within the RTA district. Additional .004 may not be due based on location. Subtract RTA at .004 from the combined sales tax if not applicable. If you have rate
- (2) Special Hotel/Motel and Convention and Trade Center taxes are in addition to state and local sales tax for businesses that provide lodging.
- Tourism Promotion Area (TPA) Charge See Special Notice available on our web site at http://dor.wa.gov/content/taxes/LocalSales\_Use.aspx#LodgingInfo.
- (4) Special Hotel/Motel (Pierce County):

25 or less rooms/spaces = .02The .02 rate does not apply for Fife, Lakewood, and Puyallup

26 or more rooms/spaces

= .05

(5) Convention and Trade Center tax,

Bellevue: 59 or less rooms/spaces Bellevue: 60 or more rooms/spaces = .058 = .07

Seattle: 60 or more rooms/spaces All other locations in King County: 60 or more rooms/spaces = .028

(6) Airway Heights: Less than 40 rooms/spaces = .019 40 or more rooms/spaces = .039

(7) Special Hotel/Motel (Cowlitz County):

Less than 40 rooms/spaces = .02 40 or more rooms/spaces = .03

Special location codes and rates in King and Pierce counties are used only to report lodging sales tax activities. (See Special Notices).

Unincorporated Areas are locations outside incorporated city limits.

- P.T.B.A. Public Transportation Benefit Area.
- Partially included within the RTA district. Additional .004 may not be due based on